



Grampian Valuation Joint Board

Friday, 04 February 2022

NOTICE IS HEREBY GIVEN that at a Meeting of the **Grampian Valuation Joint Board** is to be held at **remote locations via video conference**, on **Friday, 04 February 2022 at 10:30**.

BUSINESS

1. **Sederunt**
2. **Declaration of Member's Interests**
3. **Minute of Meeting of 5 November 2021** 5 - 8
4. **Revenue Budget Monitoring Statement 1 April to 31 Dec 2021 and Estimated Outturn** 9 - 18
5. **Financial Planning for 2022-23 and Future Years** 19 - 28
6. **Internal Audit Plan 2022-23** 29 - 32
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8. **Electoral Registration** 41 - 44
9. **Governance** 45 - 46
10. **Public Holiday - Her Majesty The Queen's Platinum Jubilee** 47 - 48

GUIDANCE NOTES

- * **Declaration of Group Decisions and Members Interests** - At the beginning of the meeting, immediately following the Sederunt, the Convener will, in terms of Standing Order 25, seek declarations from individuals on any financial or other interests.

- ** **Written Questions** - Any member can put one question to the Convener about relevant and competent business not already on the Agenda for a meeting of the Board. No member can put more than one question at any meeting. The member must give notice in writing of their question to the Clerk 4 working days prior to the meeting. A copy of any written answer provided by the Convener will be tabled at the start of the relevant meeting. The member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter but no discussion will be allowed.

- *** **Question Time** - At each ordinary meeting of the Board, 10 minutes will be allowed for question time when any member can put one question to the Convener regarding any matter within the remit of the Board. The Member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter, but no discussion will be allowed. In the event of further information/investigation being required in order to answer the question, the Clerk will arrange for a written answer to be provided within 7 working days.



Grampian Valuation Joint Board

SEDERUNT

Councillor Graham Leadbitter (Chair)
Councillor Bill Cormie (Depute Chair)

Councillor Charles Buchan (Member)
Councillor Marion Buchan (Member)
Councillor Neil Copland (Member)
Councillor Gordon Graham (Member)
Councillor Andy Kille (Member)
Councillor Neil MacGregor (Member)
Councillor Avril Mackenzie (Member)
Councillor Ron McKail (Member)
Councillor John Reynolds (Member)
Councillor Stephen Smith (Member)
Councillor Judy Whyte (Member)
Councillor Frank Brown (Member)
Councillor Derek Ross (Member)

Clerk Name:	Tracey Sutherland
Clerk Telephone:	07971 879268
Clerk Email:	committee.services@moray.gov.uk

Minute of Meeting of the Grampian Valuation Joint Board

Friday, 5 November 2021

Remote Locations via Video Conference,

PRESENT

Councillor Frank Brown, Councillor Charles Buchan, Councillor Marion Buchan, Councillor Gordon Graham, Councillor Andy Kille, Councillor Graham Leadbitter, Councillor Neil MacGregor, Councillor Ron McKail, Councillor John Reynolds, Councillor Derek Ross, Councillor Stephen Smith, Councillor Judy Whyte

SUBSTITUTES

Councillor John Cooke (for Councillor Bill Cormie)

APOLOGIES

Councillor Neil Copland, Councillor Bill Cormie, Councillor Avril Mackenzie

IN ATTENDANCE

Also in attendance at the above meeting were the Assessor and Electoral Registration Officer, Gavin Oag and Jim Barron, Depute Assessors and ERO, Linda Smith, Principal Admin Officer, Maggie Bruce, Audit Scotland, Lorraine Paisey, Treasurer to the Board, Dafydd Lewis, Internal Audit Manager and Tracey Sutherland, Committee Services Officer as Clerk to the meeting, all Moray Council.

1. Chair

The meeting was chaired by Councillor Graham Leadbitter.

2. Declaration of Member's Interests

In terms of Standing Order 25 and the Councillor's Code of Conduct, Councillors Cooke, McGregor and Reynolds declared an interest in the North East Scotland Pension Fund.

There were no other declarations from Members who were present at the meeting where any item of business in which they have any financial or other interest is to be dealt with.

3. Minutes of meeting of 18 June 2021

The minute of the meeting of the Grampian Valuation Joint Board on 18 June 2021 was submitted and approved by the Board.

4. Action Log - 18 June 2021

The Action Log from 18 June 2021 was discussed and updated accordingly. See separate document for updates.

5. GVJB Audit of 2020-21 Annual Accounts

A report by the External Auditor provided the Board with the results of the annual audit report on the Grampian Valuation Board Annual Accounts for 2020/21.

The External Auditor confirmed that no concerns were raised regarding inappropriate actions.

Following consideration the Board agreed to accept the External Auditors report.

6. Audited Annual Accounts for Year Ending 31 March 2021

A report by the Treasurer to the Board submitted the audited Annual Accounts for the financial year ending 31 March 2021 to the Board for consideration and approval.

Following consideration the Board agreed:

- i) to approve that the Annual Accounts are signed, having regard to the Annual Report from the External Auditor considered earlier at this meeting;
- ii) to note the surplus of £724,000 for 2020/21; and
- iii) that £414,000 be returned to constituent authorities leaving a balance on the General Fund of £235,000 and an earmarked reserve for Non Domestic Rates Reform of £143,000.

7. Revenue Budget Monitoring Statement 1 April to 30 Sept 2021

A report by the Treasurer to the Board asked the Board to consider the Revenue Budget Monitoring Statement for the period 1 April to 30 September 2021.

The Treasurer introduced the report and explained that there was an element of uncertainty with the actuals presented as it was not yet clear on the pay award.

Following consideration the Board agreed to note:

- i) the Revenue Monitoring Statement for the period 1 April 2021 to 30 September 2021; and
- ii) the estimated outturn forecast for the financial year 2021/22.

Councillor Graham left the meeting during the consideration of this item.

8. Financial Planning for 2022-23 and Future Years

A report by the Treasurer of the Board as the Board to consider the indicative budgets that will form the three year Revenue Budget from 2022/23 onwards and to discuss the operational issues facing the Assessor and Electoral Registration Officer (ERO) in the medium to long term.

The Treasurer explained that Councils got money within their grant for the changes in Non Domestic Rates. Any unspent money was then to be returned to the

Scottish Government from the Grampian Valuation Joint Board. She further added, therefore that requisitioning from the constituent authorities would be in full in future in anticipation of unspent money having to be returned.

Following consideration the Board agreed to note:

- i) current indicative three year core budget from 2022/23 and that this will be further adjusted during the preparation of the Revenue Budget for 2022/23;
- ii) various scenarios which could impact on the revenue budget and the range of potential assumptions and risks;
- iii) operational issues facing the service; and
- iv) actions to be taken ahead of the budget setting meeting in February 2022.

9. Internal Audit Annual Report 2020-21

A report by the Treasurer to the Board advised the Board of the internal audit work completed on the Assessor's Service for the financial year ended 31 March 2021 and provides an opinion on the adequacy of the control systems reviewed.

The Board joined the Chair in congratulating Mr Dafydd Lewis on his appointment to the role of Internal Audit Manager at Moray Council, following the retirement of Mr Atholl Scott.

Following consideration the Board agreed to note the satisfactory audit opinion for 2020/21 derived from audit work completed.

10. Valuation Roll and Council Tax

A report by the Assessor and ERO provided the Board with an operational update on the valuation services provided by the Assessor.

Following consideration the Board agreed to note the report and note the error in the previous report to the Board on 18 June 2021 which should have read for the period 2021/22 to 2023/24.

11. Electoral Registration

A report by the Assessor and ERO updated the Board on developments within Electoral Registration.

Following consideration the Board agreed to note the content of the report.

12. Public Performance

A report by the Assessor and ERO sought approval from the Board for the publication of the 2020/21 public performance report.

Following consideration the Board agreed to note the content of the report and agreed to the publication of the Public Performance Report as provided in Appendix 1.

13. Flexible Working and Property Review

A report by the Assessor and ERO provided the Board with an update on accommodation needs of the service and staff working from home.

Following consideration the Board agreed to note the contents of the report.

14. Future of Meetings

A report by the Clerk to the Board asked the Board to consider future arrangement for holding meetings of the Grampian Valuation Joint Board.

Following consideration the Board agreed to:

- i) continue holding meetings remotely until after the 1st meeting of the new GVJB to allow members of the new Board to decide how they wish to proceed; and
- ii) to webcast future meetings of GVJB using Moray Council's webcasting facility.



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 4 FEBRUARY 2022

SUBJECT: REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 31 DECEMBER 2021

BY: TREASURER TO THE BOARD

1. REASON FOR REPORT

- 1.1 To consider the Revenue Budget Monitoring Statement for the period 1 April to 31 December 2021.
- 1.2 To consider the Estimated Outturn position for the year 2021/22.

2 RECOMMENDATION

2.1 It is recommended that the Board considers and notes:

- (i) **The Revenue Monitoring Statement for the period 1 April 2021 to 31 December 2021 and;**
- (ii) **The estimated outturn forecast for the financial year 2021/22.**

3. CURRENT POSITION

- 3.1 At its meeting on 5 February 2021, the Board agreed the Revenue Budget for 2021/22 (paragraph 4 of the Minute refers) be set at £4,933,000 and approved the requisitions to constituent authorities of £4,842,000 with £91,000 being funded from the earmarked NDR reserve.
- 3.2 Appendix 1 shows the monitoring position to 31 December 2021. It gives details of the 2021/22 revenue budget, the actual to date and the variance to date. It also shows the estimated outturn and the estimated variance for the year, further split into core budget and NDR Reform budget variance.
- 3.3 The total net expenditure to 31 December 2021 is £3,035,000, which results in a variance to date of £617,000 underspend across the core and NDR Reform budgets. Appendix 1 gives more detail on the split between the budget variances to date.

4. YEAR TO DATE VARIANCES

Core Budget

- 4.1 Appendix 1 shows the year to date variances, and also how this is split between core budget, and NDR Reform. This section will first look at the core budget variances, which has an underspend to date of £335,000.
- 4.2 There has been no change since the last board meeting in November 2021 on the office closures due to Covid 19 guidance and the majority of staff continue to work from home.
- 4.3 There is a £336,000 underspend against budget to date within employee costs. The variance arises from vacant posts in the establishment. Recruitment has been taking place and appointments to all levels being made. One vacant post (IT Manager) is being removed from the establishment in next years budget.
- 4.4 Property costs are £41,000 over budget to date. The relocation within Woodhill House will not go ahead this financial year as originally expected and any part year savings proposed to be removed will not be achieved. It is almost certain the service will face an overspend on accommodation costs and the budget for 2022/23 will be reviewed in the financial planning report to this meeting of the Board.
- 4.5 Transport costs are on budget.
- 4.6 Budgets within Supplies and Services are under by £10,000 in total with overs and unders across the heading. The two main variances are in Printing & Stationery which is under budget by £22,000 and is partly due to homeworking practices and also a change in the process of printing and posting letters to households. These will continue to be monitored.
- 4.7 Support charges are processed at 31 March as part of the year end closedown.
- 4.8 There are no other significant variances to report at this point in the year.

NDR Reform

- 4.9 There is £544,000 budgeted this year for continuing the implementation of the NDR reforms following the Barclay review. Of this, £91,000 was to be funded from the earmarked reserve, currently sitting at £143,000, and a further £453,000 was requisitioned from the constituent authorities.
- 4.10 While it was expected that the Scottish Government would be seeking a refund of unused Barclay funding this year, it was recently announced, following a review of all Assessors Barclay cost estimates, that the total allocation in 2022/23 will equal the gross amount requested by assessors adjusted for any forecast underspends this year. The Scottish Government therefore do not intend to request any refunds as a result of 2021/22 underspends.

- 4.11 Of the NDR budget, £376,000 is for staffing; valuers, trainee valuers and clerical staff. Recruitment for NDR Reform has been ongoing with seven posts out of a budgeted nine posts currently occupied. This has resulted in a £169,000 underspend to date on employee costs.
- 4.12 There has been £9,000 expenditure on ICT software and modules for NDR to date. Although there is an underspend to date, there is planned spend on support costs and equipment before the year end.
- 4.13 Due to the disruption caused by the Coronavirus pandemic, the Revaluation of non-domestic subjects which was to take place on 1 April 2022 under the Barclay Implementation legislation, has been delayed until 1 April 2023.

5. ESTIMATED OUTTURN 2021/22

- 5.1 Appendix 2 shows the estimated outturn and variances split between the core and the NDR Reform budgets.
- 5.2 The revenue budget is currently expected to be underspent by the year end and at this halfway point in the year the estimated variance is an underspend of £811,000; £545,000 of core budget and £266,000 of NDR budget.
- 5.3 This significant variance can be attributed to the ongoing pressures that the coronavirus outbreak has intensified for the operations of the service; mainly the recruitment of staff, the move to new accommodation in Woodhill House and delays in progressing with NDR Reform. Also the unbudgeted use of £186,000 Scottish Parliament Election funding that was carried forward and can now be used to fund ongoing ERO expenditure.
- 5.4 An estimated variance in the core staffing budget is expected of £438,000 underspend by year end, and £209,000 in NDR Reform. Agreement was reached early in December 2021 on pay awards for employees, covering the period 1 April 2021 to 31 March 2022, with a backdated implementation date for the 3 months from January to March 2021. The backdated element is not included in the actual column yet but has been built-in to the estimated outturn figures.
- 5.5 Mentioned earlier in the report, the move to a new office suite within Woodhill House has been delayed and refurbishment works are yet to commence. The estimated outturn figure assumes no move will happen this financial year and an overspend is forecast as the current rental and service charges continue until the relocation.
- 5.6 Travel costs are forecast to have an underspend of £1,000 across core and NDR Reform.
- 5.7 Supplies and services are estimated to be £18,000 under on the core budget in total by year end with variances across the headings.
- 5.8 Printing and stationery costs are estimated to be lower than budget by using hybrid printing and postage suppliers. This could be a potential saving in future years.

- 5.9 Postages and Electoral Registration costs are estimating to be over budget, a change from the last monitoring report to the Board, due to the issue of letters to households prior to the Scottish Local Government elections in May 2022. The ring-fenced reserve of £186,000, being the remainder of additional funding provided by the Scottish Government for the Scottish Parliament Election (SPE) in May 2021, will be used for this.
- 5.10 Advertising is showing to be a nil spend this year. There is a TV campaign in February 2022 costing £5,000. However, due to a year end accrual for £5,000 for advertising in 2021/22 which didn't come about, these amounts will counteract and show as a variance at year end.
- 5.11 The ICT budget is forecast to be on budget although the phasing of the project to move to Aberdeenshire infrastructure means costs could be incurred this year. Going forward from next year Aberdeenshire will move to a cost per user based on figures previously provided, and implemented in the budget report. Due to the phasing of the project of moving from GVJB to Aberdeenshire infrastructure, there will be duplicate expenditure during 2022/23 but this should all be removed from 2023/24 onwards. Some of the start-up costs may be incurred before 31 March 2022, although there is a chance it could all fall into next financial year. It
- 5.12 Valuation appeals are forecast to be under budget by £30,000.
- 5.13 Income from sales of electoral registers occur in the second half of the year, when the register has been published. The outturn has been estimated at £1,000 above budget level.
- 5.14 The estimated outturn as shown in Appendix 2 is an underspend of £811,000, of which £545,000 is core budget and £266,000 is the NDR Reform budget. Appendix 2 shows the estimated outturn and variances split between the core budget and the NDR Reform.
- 5.15 Of the projected variance on the NDR Reform budget, £175,000 would go to the NDR Reserve, in addition to the £91,000, bringing the balance to £266,000. This will be used for 2022/23 and future years funding.
- 5.16 It is not expected that use of the General Fund will be needed in 2021/22.

6. CONCLUSION

- 6.1 The total net expenditure as at 31 December 2021 is £3,035,000 giving an underspend against budget to date of £617,000.
- 6.2 The estimated outturn is an underspend of £811,000. Of this, £545,000 is a variance from the core budget which would be returned to authorities, and £266,000 from the NDR Reform budget which would go to the earmarked reserve.

- 6.3 The Assessor and his Senior Management Team closely monitor and control budgets in order to keep within agreed levels and generate savings wherever possible throughout the year.

Author of Report:	Susan Souter, Accountant.
Background papers:	Held within Accountancy Section, Moray Council
Date:	January 2022

GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT
FOR PERIOD 1 APRIL TO 31 DECEMBER 2021

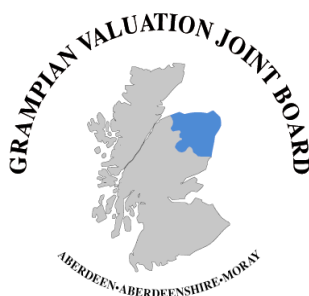
Line No.							Breakdown of Actual Variance		
	Total Budget 2021/22	Budget to Date 31/12/2021	Actual 31/12/2021	Variance 31/12/2021	Estimated Outturn 2021/22	Estimated Variance 2021/22	Core Budget Variance 31/12/2021	NDR Budget Variance 31/12/2021	Total Variance 31/12/2021
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<u>Employee Costs</u>									
1 Salaries	2,861	2,146	1,740	406	2358	503	272	134	406
2 National Insurance	292	219	175	44	241	51	33	11	44
3 Superannuation	548	411	325	86	451	97	61	25	86
4 Additional Pensions	24	18	17	1	23	1	1	-	1
5 Other Employee Costs	1	1	3	(2)	6	(5)	-	(2)	(2)
6 Training	11	10	10	0	11	0	(1)	1	-
Total Employee Costs	3,737	2,805	2,270	535	3,090	647	366	169	535
<u>Property Costs</u>									
7 Accommodation Charges	273	216	262	(46)	332	(59)	(46)	-	(46)
8 Repairs and Maintenance	3	2	1	1	3	0	1	-	1
9 Energy Costs	11	9	8	1	10	1	1	-	1
10 Cleaning	4	3	0	3	4	0	3	-	3
Total Property Costs	291	230	271	(41)	349	(58)	(41)	-	(41)
<u>Transport Costs</u>									
11 Staff Travel and Subsistence	52	39	37	2	53	(1)	(1)	3	2
Total Transport Costs	52	39	37	2	53	(1)	(1)	3	2
<u>Supplies & Services</u>									
12 Equipment, Furniture & Materials	2	2	7	(5)	8	(6)	(5)	-	(5)
13 PPE	1	1	1	0	2	(1)	-	-	-
14 Reference Books	10	10	11	(1)	11	(1)	(1)	-	(1)
15 Printing & Stationery	34	25	3	22	6	28	22	-	22
16 Postages & ER Printing	275	206	233	(27)	358	(83)	(27)	-	(27)
17 Telephones	7	5	7	(2)	2	5	(2)	-	(2)
18 Advertising	7	7	0	7	0	7	7	-	7
19 IT Maintenance & Support	362	272	176	96	312	50	(2)	98	96
20 Valuation Appeals	56	33	9	24	26	30	24	-	24
21 Members' Allowances	4	0	0	0	4	0	-	-	-
22 Fees, Charges & Subs	3	3	4	-1	5	(2)	2	(3)	(1)
23 Specialist Services	44	18	13	5	36	8	(9)	14	5
24 Conference Fees & Subsistence	2	2	0	2	0	2	2	-	2
25 Other Supplies & Services	2	2	2	0	2	0	-	-	-
Total Supplies & Services	809	586	466	120	772	37	11	109	120
<u>Support Services</u>									
25 Lead Authority Charge	59	0	0	0	59	0	-	-	-
Total Support Services	59	0	0	0	59	0	0	-	-
Gross Expenditure	4,948	3,660	3,044	616	4,323	625	335	281	616
<u>Income</u>									
26 Sales and Other Income	(13)	(8)	(9)	1	(14)	1	-	1	1
27 Government Grant and recharges	0	0	0	0	0	0	-	-	-
28 Interest on Revenue balances	(2)	0	0	0	(1)	(1)	-	-	-
Total Income	(15)	(8)	(9)	1	(15)	0	-	1	1
29 Net Expenditure	4,933	3,652	3,035	617	4,308	625	335	282	617
<u>30 Funded from Reserves</u>									
31 NDR Reform	(91)	0	0	0	(91)	0	-	-	-
32 SPE Funding	0	0	0	0	(186)	186	-	-	-
33 Requisitions	(4,842)	(3,632)	(3,632)	0	(4,842)	0	-	-	-
34 (Surplus)/Deficit for Year	0	20	(597)	617	(811)	811	335	282	617

**GRAMPIAN VALUATION JOINT BOARD BUDGET
FOR PERIOD 1 APRIL TO 31 DECEMBER 2021**

		Core Budget				NDR Reform Budget				
Line		2021-22 Total Budget	2021-22 Core Budget	Actual 31/12/2021	2021-22 Est Outturn	2021-22 Est Variance	2021-22 NDR Budget	Actual 31/12/2021	2021-22 Est Outturn	2021-22 Est Variance
No.		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	<u>Employee Costs</u>									
1	Salaries	2,861	2,566	1,653	2,231	335	295	87	127	168
2	National Insurance	292	267	168	228	39	25	7	13	12
3	Superannuation	548	493	308	427	66	55	17	24	31
4	Additional Pensions	24	24	17	23	1	-	-	-	-
5	Other Employee Costs	1	1	1	4	(3)	-	2	2	(2)
6	Training	11	10	10	10	-	1	-	1	-
	Total Employee Costs	3,737	3,361	2,157	2,923	438	376	113	167	209
	<u>Property Costs</u>									
7	Accommodation Charges	273	273	262	332	(59)	-	-	-	-
8	Repairs and Maintenance	3	3	1	3	-	-	-	-	-
9	Energy Costs	11	11	8	10	1	-	-	-	-
10	Cleaning	4	4	-	4	-	-	-	-	-
	Total Property Costs	291	291	271	349	(58)	-	-	-	-
	<u>Transport Costs</u>									
11	Staff Travel and Subsistence	52	46	35	49	(3)	6	2	4	2
	Total Transport Costs	52	46	35	49	(3)	6	2	4	2
	<u>Supplies & Services</u>									

Equipment, Furniture &									
12 Materials	2	2	7	8	(6)	-	-	-	-
13 PPE	1	1	1	2	(1)	-	-	-	-
14 Reference Books	10	10	11	11	(1)	-	-	-	-
15 Printing & Stationery	34	34	3	6	28	-	-	-	-
16 Postages & ER Printing	275	275	233	358	(83)	-	-	-	-
17 Telephones	7	7	7	2	5	-	-	-	-
18 Advertising	7	7	-	-	7	-	-	-	-
19 IT Maintenance & Support	362	219	167	219	-	143	9	93	50
20 Valuation Appeals	56	56	9	26	30	-	-	-	-
21 Members' Allowances	4	4	-	4	-	-	-	-	-
22 Fees, Charges & Subs	3	3	1	2	1	-	3	3	(3)
23 Specialist Services	44	25	13	25	-	19	-	11	8
Conference Fees &									
24 Subsistence	2	2	-	-	2	-	-	-	-
25 Other Supplies & Services	2	2	2	2	-	-	-	-	-
Total Supplies & Services	809	647	454	665	(18)	162	12	107	55
<u>Support Services</u>									
25 Lead Authority Charge	59	59	-	59	-	-	-	-	-
Total Support Services	59	59	-	59	-	-	-	-	-
Gross Expenditure	4,948	4,404	2,917	4,045	359	544	127	278	266
<u>Income</u>									
26 Sales and Other Income	(13)	(13)	(8)	(14)	1	-	(1)	-	-
Government Grant and									
27 recharges	0	-	-	-	-	-	-	-	-
Interest on Revenue									
28 balances	(2)	(2)	-	(1)	(1)	-	-	-	-
Total Income	(15)	(15)	(8)	(15)	-	-	(1)	-	-
29 Net Expenditure	4,933	4,389	2,909	4,030	359	544	126	278	266

30 Funded from Reserves									
31 NDR Reform	(91)	-	-	-	-	(91)	-	(91)	-
32 SPE Funding	0	-	-	(186)	186	-	-	-	-
33 Requisitions	(4,842)	(4,389)	(3,292)	(4,389)	-	(453)	(340)	(453)	-
				-					
34 (Surplus)/Deficit for Year	0	0	(383)	(545)	545	0	(214)	(266)	266



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 4 FEBRUARY 2022

SUBJECT: FINANCIAL PLANNING FOR 2022/23 AND FUTURE YEARS

BY: TREASURER TO THE BOARD

1. REASON FOR REPORT

- 1.1** To consider the three year Revenue Budget from 2022/23 and to agree the requisitions for 2022/23 from the three constituent authorities.

2. RECOMMENDATIONS

- 2.1** It is recommended that the Board approves:

- (i)** Three year Revenue budget from 2022/23;
- (ii)** Requisitions to the constituent authorities for 2022/23 to be set at £4,749,000 as detailed in the table at paragraph 6.3;
- (iii)** The planned use of £147,000 from the NDR Reform reserve to cover spend in 2022/23.

- 2.2** It is recommended that the Board notes:

- (i)** The clarification of the reserves policy as detailed in paragraphs 5.18 - 5.24.

3. BACKGROUND

- 3.1** The main issues for the Assessor's service to be addressed in setting the budget are:

- Financial uncertainty in key areas, particularly salaries and accommodation
- The continuing pressures that the coronavirus outbreak has had on the operations of the organisation
- Implementation of NDR reform
- Increased level of valuation appeals

- Level of staff turnover/challenges in recruiting and retaining staff

3.2 At the Board meeting on 5 November 2021, the Board were presented with a draft three year budget for discussion. The report included the NDR reform budget, identified separately in the appendix, and outlined various scenarios for the pay award, with the mid-point 2% built into the draft budget figures. Other areas for discussion included accommodation costs and in particular the move to a new office suite within Woodhill House. IT support services were also presented, with possible savings identified. This report will bring the Board up to date on matters arising since the last meeting, and amend the proposed budget as required.

4 **CURRENT POSITION**

4.1 The Revenue Monitoring report to 31 December 2021, in a separate report to this Board meeting, considers the latest position on year to date variances and how they might impact next year's budget. These are discussed in more detail below and incorporated into the budget.

4.2 **APPENDIX 1** shows the current indicative core budget for each of the three years ahead. Funding to cover the cost of implementing NDR Reform is included within the local government settlement for 2022/23, and these have been shown in APPENDIX 1, alongside the core budget, to distinguish between movements in the current core budget.

5 **BUDGET 2022/23**

Salaries and Recruitment

5.1 Salaries and employers' on-costs make up approximately 73% of the net expenditure budget of the service. The Covid-19 pandemic intensified staffing pressures but recruitment is now underway again and successful appointments have recently been made at all levels.

5.2 An agreement was reached early in December 2021 on pay awards for employees, covering the period 1 April 2021 to 31 March 2022. The budget for 2021/22 included a provisional 2.5% pay award and the starting point for 2022/23 onwards has been revised to take account of the actual pay awards.

5.3 The budget for 2022/23 includes a 10% recruitment and vacancy adjustment in the budget, to incorporate an above average level of vacancies and the interval that arises between filling posts. This is the second year the vacancy factor has been set at 10% and has so far shown no issues. There is a risk associated with this concept, however, as the service aims to have a full staffing complement.

5.4 The impact of a range of possible pay awards was explained in November's financial planning report and is shown again in the table below. These figures are for core posts only, excluding the NDR posts, and are before any vacancy factor and National insurance increases have been included. The mid-point

assumption of 2% has been included in the indicative budget presented in Appendix 1.

Scenario	Impact on 2022/23 budget £000	Impact on 2023/24 budget £000	Impact on 2024/25 budget £000
1% pay award	37	38	38
2% pay award	74	76	78
5% pay award	190	196	206

Accommodation

- 5.5 The move to the new office suite within Woodhill House has been delayed and refurbishment works are yet to commence at the time of writing this report. The 2021/22 budget already includes part year savings for the new office accommodation. The move was later expected to take place early in 2022/23 and this was included in the proposed budget in November. It is now anticipated that the move, which would result in a reduced rental charge and associated costs for the service, will not happen until 2023/24 and so the accommodation budget has been reflected to show this, as the current rental and service charges will continue until the relocation; this means an increase in the planned budget for 2022/23. The table below shows the full year budgets between the current accommodation at Woodhill House (2022/23) and the relocated office from 2023/24 onwards.

Woodhill House budget	2022/23 £000	2023/24 £000	2024/25 £000
Rent	125	23	23
Service Charge	70	90	90
Rates	73	57	57
Refurbishment costs (one off)	-	18	-
Insurance	13	13	13
Water Charges	3	3	3
Total	284	204	186

- 5.6 The current terms will now result in a budget increase in 2022/23. It is hoped that savings in the following year can be realised.
- 5.7 The Banff office is also in need of general maintenance, including essential works to the exterior. Updated quotes are being obtained and will be reported to the Board in the near future. No budget has been built-in and so it is expected that if any works are carried out the spend can be absorbed within revenue budgets, or by utilising the general reserve.

IT and procurement

- 5.8 As reported in November, the Assessor has been working with Aberdeenshire Council with the prospect of moving to a Service Level Agreement where Aberdeenshire will provide ongoing IT support services to the Valuation Board and move to a cost per user basis. They have proposed an agreement for shared IT services using, where possible, existing Aberdeenshire infrastructure and provided costings for the board; £79,711 per annum with initial start-up costs of £45,750. Due to the phasing of the work there will be duplicate expenditure during 2022/23. This is necessary to safeguard and increase the resilience of the organisation, by being well prepared to mitigate the risks and severity of cyber attacks, and also ensuring business continuity.
- 5.9 There is still some work to be carried out to establish what other costs would have to be paid for by the board, e.g. specialised software licensing and support. The vacant IT Manager post will be removed from the establishment as a result of the change and other IT budget savings are currently being explored. As discussed in the budget monitoring report to this meeting of the Board, there is a possibility that start up costs could fall into the final months of 2021/22 but to be cautious the costs have been built into the 2022/23 budget. The financial implications are shown in the table below.

	2022/23 budget £000	2023/24 budget £000	2024/25 budget £000
Core ICT budget	219	219	219
System costs (annual)	80	80	80
Start up costs (one off)	46	-	-
Start up costs (contingency)	5	-	-
Savings (network costs, telecoms, support, licensing)	(12)	(85)	(85)
Total Core ICT budget	338	214	214

Other costs

- 5.10 Staff travel costs arise from staff travelling to site inspections. Recent changes in working practices to obtain relevant information from sources other than visual inspection – such as building warrants, completion certificates – has led to a reduction in travel costs. Although this shift has produced benefits, there will be an increased requirement for physical inspections during 2022/23 in preparation for the 2023 Revaluation and the associated NDR reforms. The proposed budget is therefore unchanged from 2021/22.

- 5.11 The service has a minimal budget for furniture and equipment. There may be the requirement to replace furniture in the relocated offices in Woodhill House, which is not currently budgeted for.
- 5.12 There has been a significant increase in valuation appeals following the response to the pandemic. This creates additional workload for staff and also has cost implications. An underspend is forecast for 2021/22 but, given the uncertainty, it is proposed to leave the budget at its existing level.

Income from Grant Funding

- 5.13 The Cabinet Office has given the Board a total of £1,361,000 of funding for the implementation of Individual Electoral Registration (IER) during the years from 2014/15 to 2020/21. The Cabinet Office has previously confirmed that no further funding will be given and must be absorbed in core budgets.

NDR Reform

- 5.14 In the November financial planning report (paragraph 5.14) it was reported that the Scottish Government required any unspent/uncommitted NDR Reform funding for 2021/22 to be repaid. The budget for 2022/23 was the amount expected to be included within the local government settlement.
- 5.15 Following a review of all Assessors Barclay cost estimates, the total allocation for 2022/23 will now equal the gross amount requested by Assessors, adjusted for any forecast underspend in this current year. The Scottish Government therefore do not intend to request any refunds of 2021/22 underspends.
- 5.16 The total funding allocated to the three authorities in 2022/23 is £268,000 (Aberdeen City £104,000, Aberdeenshire £120,000, Moray £44,000) and this, along with £146,000 from the NDR Reform reserve will be the budget.
- 5.17 The remaining balance in the NDR Reform reserve is available should there be an opportunity to move forward with any previously delayed ICT projects. The current balance on the earmarked NDR reserve is £143,000 with a forecast underspend in 2021/22 of £175,000.

Reserves

- 5.18 It was agreed by the Board at its meeting on 28 January 2011 (paragraph 4 of the Minute refers) that transfers to the General Fund would be restricted to 3% of the total budget in any one year and that the cumulative balance of the fund would not exceed 5% of the total budget.
- 5.19 In February 2020 members agreed to earmark the underspend on the 2019/20 budget for NDR Reform as an additional part of the General Fund.
- 5.20 In view of the fact that the earmarked NDR reserve is an additional part of the General Fund, and should be treated independently, it is clarified that the cumulative balance on the uncommitted part of the General Fund should be

calculated on the budget for the Joint Board's core costs alone and exclude budgets with a separate funding stream. If reserves are being used to support annual budgets in any year, the General Fund balance calculations will be based on the core net expenditure budget and not the budgeted requisitions figure.

- 5.21 The NDR reserve does not go by the same principles, given the nature of the Barclay funding by the Scottish Government.
- 5.22 The balance of the General Fund at 31 March 2021 was £235,000. It is not expected that any reserves will be required to balance core spend in 2022/23 and reserves at 31 March 2022 should be at the maximum approved level of £219,000 (5% of £4.407m core budget) meaning a refund to authorities of £16,000 to comply with the policy.
- 5.23 At its meeting on 20 March 2020 the Board approved that a minimum general reserve of 2.5% of estimated annual net expenditure would be maintained, due to the level of uncertainty over pay awards and the quantification of risk within the budget.
- 5.24 Based on the proposed 2022/23 estimated core net expenditure, currently the budget of £4.481 million, this equates to a minimum general reserve of £112,000. The Board therefore has flexibility to use up to £107,000 to cushion the impact of inflation on its budget for 2022/23.

Risks

- 5.25 Various financial risks have been identified throughout the report and are summarised here for ease of reference. It should be noted that the total risk identified exceeds the maximum general reserve permitted to be held.

Risk	Para ref	Potential impact £000s
Above average vacancy factor (5% to 10%)	5.3	180
Insufficient allowance for pay award (5%)	5.4	116
Woodhill House relocation doesn't go ahead in 2023/24	5.5	80
Total		376

- 5.26 There are also risks arising from changing service requirements, which can also affect the financial requirements of the service.
- 5.27 The proposed 2022/23 Revenue Budget is shown in Appendix 1. The proposed net expenditure budget is a decrease of £37,000 from 2021/22, of which £92,000 is an increase in the core budget, and a decrease of £129,000 in NDR Reform budget. By changing the process of NDR Reform funding next year, there is a net decrease in the total requisitions of £93,000, which is summarised

below, separated into core budgets that are controlled by the Board, and the budget for the NDR Reform requirements.

Budget movements 2022/23	£000s
Impact on core budget	
<u>Increases</u>	
Staffing budget – including pay awards, NI change	169
Training	3
Property Costs - inc Woodhill House relocation costs	57
Energy Costs – Banff Office	2
IT Maintenance and Support	119
<u>Decreases</u>	
Staffing budget – post savings, vacancy management factor increase	(80)
Net increase in core budget	92
NDR reform – reduction in staffing and travel costs	(17)
NDR reform – reduction in other costs	(112)
NDR reform – increase in use of reserves	(56)
Total decrease in requisitions from 2021/22 to 2022/23	(93)

6 REQUISITIONS

- 6.1 The table below shows the requisition for each constituent authority, in order to fund the Board's revenue budget for 2022/23 of £4,749,000. The requisition includes the amount given to each authority for Barclay funding. This is a decrease of £102,000 from the November report, mainly due to the change in how the Board will receive Barclay funding.
- 6.2 The constituent authorities have previously agreed that expenditure by the Board should be apportioned between authorities pro rata to the population figures for each council. The population figures used are the latest published by the National Records of Scotland in their Mid-Year Population Estimates, for mid-2020.

- 6.3 The proposed requisitions of £4,749,000 are a decrease in the 2021/22 requisitions by £93,000 in total.

	Population	Requisition %	Proposed Requisition 2022/23 £	Requisition 2021/22 £	Decrease on 2021/22 Requisition £
Aberdeen City	229060	39.12%	1,857,750	1,890,317	1.72%
Aberdeenshire	260780	44.54%	2,115,010	2,159,532	2.06%
Moray	95710	16.35%	776,239	792,151	2.01%
Total	585,550	100	4,749,000	4,842,000	1.92%

7 CONCLUSION

- 7.1 Preparing the three year Revenue Budget has been a challenging task, trying to balance the increasing demands made upon the service against the financial constraints imposed on the public sector.**
- 7.2 The Assessor has proposed savings and efficiencies where possible, and in addition to giving up a senior post as a saving, has maintained the vacancy management factor within the core staffing budget. Senior Management will continue to look for efficiencies and savings in the budget.**
- 7.3 There is potential to use general reserves to cushion the impact of increased budgets, where these cannot be covered by savings. However, this should be balanced against the potential risks to the Board identified in this report.**

Author of Report: Susan Souter
 Background papers: Held within Accountancy Section, Moray Council
 Ref:

Line No.	2021-22 Total Budget	2021-22 Estimated Outturn	2022-23 Core Budget	2022-23 NDR Budget	2023-24 Core Budget	2023-24 NDR Budget	2024-25 Core Budget	2024-25 NDR Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<u>Employee Costs</u>								
1 Salaries	2861	2358	2,481	271	2,540	279	2,598	288
2 National Insurance	292	241	280	29	266	28	274	29
3 Superannuation	548	451	476	52	490	54	501	56
4 Additional Pensions	24	23	24	-	24	-	24	-
5 Other Employee Costs	1	6	1	-	1	-	1	-
6 Training	11	11	13	7	13	7	13	7
Total Employee Costs	3,737	3,090	3,275	359	3,334	368	3,411	380
<u>Property Costs</u>								
7 Accommodation Charges	273	332	330	-	249	-	231	-
8 Repairs and Maintenance	3	3	3	-	3	-	3	-
9 Energy Costs	11	10	13	-	13	-	13	-
10 Cleaning	4	4	4	-	4	-	4	-
Total Property Costs	291	349	350	-	269	-	251	-
<u>Transport Costs</u>								
11 Staff Travel and Subsistence	52	53	46	6	46	6	46	6
Total Transport Costs	52	53	46	6	46	6	46	6
<u>Supplies & Services</u>								
12 Equipment, Furniture & Materials	2	8	2	1	2	1	2	1
13 Protective Clothing	1	2	1	-	1	-	1	-
14 Text & Reference Books	10	11	10	-	10	-	10	-
15 Printing & Stationery	34	6	34	-	34	-	34	-
16 Postages & ER Printing	275	358	275	18	275	-	275	-
17 Telephones	7	2	7	-	7	-	7	-
18 Advertising	7	-	7	-	7	-	7	-

19 IT Maintenance & Support	362	312	338	18	214	18	214	18
20 Valuation Appeals	56	26	56	-	56	-	56	-
21 Members Allowances	4	4	4	-	5	-	5	-
22 Fees, Charges & Subs	3	5	3	4	3	4	3	4
23 Specialist Services	44	36	25	9	25	9	25	9
24 Conference Fees and Subsistence	2	-	2	-	2	-	2	-
25 Other Supplies & Services	2	2	2	-	2	-	2	-
Total Supplies & Services	809	772	766	50	643	32	643	32
<u>Support Services</u>								
26 Lead Authority Charge	59	59	59	-	60	-	60	-
Total Support Services	59	59	59	-	60	-	60	-
Gross Expenditure	4,948	4,323	4,496	415	4,352	406	4,411	418
<u>Income</u>								
27 Government Grant and recharges	-	-	-	-	-	-	-	-
28 Sales and Other Income	(13)	(14)	(13)	-	(13)	-	(13)	-
29 Interest on Revenue balances	(2)	(1)	(2)	-	(2)	-	(2)	-
Total Income	(15)	(15)	(15)	-	(15)	-	(15)	-
30 Net Expenditure	4,933	4,308	4,481	415	4,337	406	4,396	418
31 Funded from Reserves								
32 NDR Reform	(91)	(91)	-	(147)	-	-	-	-
33 SPE Funding	-	(186)	-	-	-	-	-	-
34 Requisitions	(4,389)	(4,389)	(4,481)	-	(4,337)	-	(4,396)	-
35 NDR Requisitions	(453)	(453)	-	(268)	-	(406)	-	(418)
36 (Surplus)/Deficit for Year	-	(811)	-	-	-	-	-	-



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 4 FEBRUARY 2022

SUBJECT: INTERNAL AUDIT PLAN FOR 2022/23

BY: THE TREASURER

1. REASON FOR REPORT

- 1.1 This report advises the Board of the planned internal audit coverage of the Assessor's Service for the financial year ended 31st March 2022.

2. RECOMMENDATION

- 2.1 **That the Board considers the proposed internal audit coverage, seeks clarification on any points arising, and otherwise notes the report.**

3. BACKGROUND

- 3.1 In terms of the Public Sector Internal Audit Standards applicable to local government and joint boards, an internal audit plan is a requirement for each financial year. The plan takes account of risk and is presented to the Board to enable it to consider and comment on the proposed audit coverage.
- 3.2 It is recognised that whilst the Assessor's Service is subject to considerable operational challenges as a consequence of service demands, the costs of the service do not change materially from year to year, with funding predominantly met by requisition from the constituent authorities. The main expenditure continues to relate to staffing costs with other outlays covering annually recurring items including office rentals and service charges, ICT infrastructure and licencing, and postage outlays.
- 3.3 Additionally, as in prior years, the main financial systems of the Assessor's Service mirror those of the Moray Council hence audit assurances provided in terms of the controls within the Council systems can be relied upon as being applicable to financial systems relating to the Service. This mitigates the risks associated with the audit and influences the nature and extent of audit work required.

- 3.4 It is appreciated that the pandemic continues to cause significant impact on the working practices and systems of both the Council and the Assessor's Service. It is also recognised there will be particular workload pressures for the Service in the lead up to the Local Government Elections in May 2022. As such the timing of the audit will be flexible and responsive to changing circumstances. It should also be noted that staff continue to work from home, there is therefore potential of some limitations to the audit process, although every effort will be made to mitigate any issues arising.
- 3.5 Notwithstanding the impacts outlined above, it is anticipated that the audit work proposed will provide the Assessor and the Treasurer with a 'complete' opinion on the adequacy and effectiveness of the internal control systems and procedures without any need for 'a limitation of scope' in the audit coverage. A 'limitation of scope' arises where Internal Audit is unable to draw on sufficient assurances to issue a 'complete' audit opinion in accordance with the Public Sector Internal Audit Standards. This opinion will inform the assurance statement relative to governance matters the Assessor prepares for inclusion with the Board's annual accounts.
- 3.6 In this context, it is expected that the work to be undertaken by Internal Audit in relation to the Service's activities will involve:
- Seeking confirmation that the Assessor continues to monitor and evaluate the principal risks facing his Service;
 - Analytical review of staff payroll costs and non pay expenditure for the current and prior years and review of any material variances, including assessment of procurement issues where applicable;
 - Verification of other sources of income to include government contributions in support of service delivery and developments;
 - Confirmation of the controls relative to collection and submission of changes to the valuation rolls and council tax lists to the constituent Authorities;
 - Review of the draft annual governance statement to ensure compliance with published best practice guidance;
 - Follow up of any prior year audit recommendations.
- 3.7 Completion of this work will provide the necessary coverage for internal audit purposes. The work is carried out independently of the external auditor for different but complementary purposes.

4. CONSULTATIONS

- 4.1 The Assessor has been consulted in the preparation of this report.

5. CONCLUSION

- 5.1 **Audit planning allows management to inform the audit activity to be undertaken and assists the internal audit team to schedule its work.**
- 5.2 **This report provides members of the Board with details of the proposed internal audit coverage which will be undertaken to provide independent assurance on the adequacy and effectiveness of the Service's control environment.**

- 5.3 The Board is also asked to note the possible disruption in the service provided by the Internal Audit Section due to the limitations placed on current and potential future working practices from the impact of the pandemic.**

Author of Report: Dafydd Lewis, Audit and Risk Manager
Background Papers: Internal Audit files
Ref:DL/GVJB/04022022



REPORT TO: Grampian Valuation Joint Board on 4 February 2022

SUBJECT: Valuation Roll & Council Tax Valuation List

BY: The Assessor & ERO

1. Reason for Report

- 1.1 To provide an operational update on the valuation services provided by the Assessor.

2. Recommendation

- 2.1 It is recommended that the Board note the report.

3. Background

- 3.1 Revaluation and running roll appeal resolution are key activities for the service following the 2017 revaluation.
- 3.2 The Board's Code of Corporate Governance requires annual reporting of operational performance. The performance indicators provided in Appendices 1 and 2 to this report have been agreed between the Scottish Government and the Scottish Assessors Association.
- 3.3 Maintenance of the Valuation Roll and Council Tax Valuation List has continued throughout the pandemic albeit subject to the operational restrictions imposed by the requirement to work from home and the limitations on carrying out site visits.

4. Valuation Roll

4.1 Revaluation 2017 Appeals

The Revaluation 2017 Valuation Appeal Committee disposal deadline was extended by a year to 31 December 2021 as a result of the pandemic. The current position is that 11,141 revaluation appeals representing 98.7% of the total of 11,291 appeals were resolved by that date. Of the remaining 150 appeals, 149 have been referred to the Lands Tribunal for Scotland for disposal without limit of time and the one remaining appeal involves an outstanding procedural matter in the hands of the Valuation Appeal Committee.

4.2 Running Roll Appeals

The valuation service has also disposed of 3,963 running roll appeals, including all of the appeals having a VAC disposal deadline of 31 December 2021 other than two appeals that were continued by the Moray VAC to a hearing in March.

As previously reported, the Scottish Government extended the deadline for the disposal of material change of circumstances appeals arising from the pandemic to 31 December 2022, whilst maintaining an intention to invalidate such appeals through primary legislation. The resulting Non-Domestic Rates (Coronavirus) (Scotland) Bill is now at Stage 1 in Parliament.

4.3 Running roll updates

Appendix 1 provides performance for running roll updates to the Valuation Roll during the period from 1 April 2021 to 18 January 2022 and the previous two years. Performance has continued to be impacted by the challenging operating environment, the negative effect of the pandemic on information flows, valuer vacancies and the demands of the appeal resolution process, which was the primary focus for property inspections following the resumption of on-site survey activity. Whilst the number of amendments carried out in under three months is below threshold there is a marked improvement on the previous year.

4.4 Revaluation 2023

The service has issued Assessor Information Notices in order to ingather rental and other information required for the 2023 Revaluation. The resulting evidence is in the process of being analysed and will assist in the completion of a one in ten sample of estimated revaluation values that is required by the Scottish Government statisticians by 15 March 2022.

5. Council Tax Valuation List

5.1 Updates to the List

Appendix 2 provides performance information for updates to the Council Tax Valuation List. Against a background of increasing housebuilding activity, the data for the year to date shows a significant improvement on the position for the 2020/21 year. The percentage of updates achieved within the 3 month performance threshold remains below target for a normal year and reflects the challenging operational environment that still prevails.

5.2 Proposals and Appeals

The backlog of outstanding Council Tax proposals reported in November continues to be tackled and it is anticipated that the Valuation Appeal Committees will resume hearing any unresolved appeals shortly.

6. Conclusion

- 6.1 The pandemic has continued to provide significant challenges to the delivery of services during 2021/22 in a number of areas, particularly the level of valuer vacancies, the requirement for home-based working and the inability to undertake site visits or hold face-to-face meetings. Nevertheless, the valuation service has performed well both in regard to appeal disposal activity and in relation to the update of the Roll and the List.**

Author of Report:

Gavin M Oag
Depute Assessor & ERO

Appendix 1

Valuation Roll Performance Indicators as at 20 January 2022

	Time period	2021/2022 (part year)	2020/2021	2019/2020
Amendments within time periods The number of amendments made to the valuation roll during the year as a result of material change of circumstances, error corrections and new subjects. The time period is the period between the effective date of the amendment and the date the corresponding Valuation Notice is issued.	0 - 3 Months	475	425	1,176
	%	50.64%	29.72%	59.3%
	Threshold %	65.0%	70.0%	70.0%
	3 - 6 Months	240	278	358
	%	25.59%	19.44%	18.0%
	Threshold %	20.0%	15.0%	15.0%
	Over 6 Months	223	727	450
	%	23.77%	50.84%	22.7%
	Threshold %	15.0%	15.0%	15.0%
Number of amendments		938	1,430	1,984
Total number of entries	At 1 April	30,107	29,950	29,714
Total Rateable Value	At 1 April	£1,007.03M	£1,019.48M	£1,020.16M

Appendix 2

Council Tax Valuation List Performance Indicators as at 20 January 2022

	Time Period	2021/2022 (part year)	2020/2021	2019/2020
New Entries within Time Periods The time period is the period between the effective date of the amendment and the date the corresponding Banding Notice is issued.	0 - 3 Months	2,063	1,357	3,089
	%	84.72%	61.35%	89.9%
	Threshold %	94.0%	94.0%	94.0%
	3 - 6 Months	243	408	231
	%	9.98%	18.44%	6.7%
	Threshold %	3.0%	3.0%	3.0%
	Over 6 Months	129	447	117
	%	5.30%	20.21%	3.4%
	Threshold %	3.0%	3.0%	3.0%
Number of New Entries Added The Actual number of new dwellings added to the Valuation List during the year.		2,435	2,212	3,437
Total Number of Entries The actual number of properties shown in the Valuation List as at 1 April annually.		297,597	295,690	292,839
Adjusted to Band "D" Equivalent	Original ratios	295,659	293,546	290,432
	2017 ratios	311,265	308,992	305,654



REPORT TO: Grampian Valuation Joint Board on 4 February 2022

SUBJECT: Electoral Registration

BY: The Assessor & ERO

1. Reason for Report

1.1 To update the board on developments in Electoral Registration.

2. Recommendation

2.1 It is recommended that the Board consider and note the content of this report.

3. Background

3.1 The annual canvass concluded on 30 November 2021 and revised registers were published on 1 December 2021.

3.2 The annual signature refresh has commenced.

3.3 Preparation for the local government elections on 5 May 2022 has commenced including the issue of Household Notification letters.

3.4 The 2023 review of the UK Parliamentary boundaries is entering the second consultation stage.

4. Annual Canvass and revised registers

4.1 The annual canvass concluded on 30 November 2021 with information received latterly being mainly in response to door to door canvass visits.

4.2 The new canvass model allows for resources to be concentrated on properties where changes may have occurred – Route 2. Door to door visits were carried out in two phases, with a total of 41,546 visits being made. This adds to the 3,003 telephone canvass contacts making a total of 43,547 personal contacts. Under the old canvass model the required number of personal follow ups would have exceeded 70,000.

- 4.3 Personnel carrying out canvassing duties were a mix of core and temporary staff employed specifically for canvassing duties supplemented by core admin, valuation and technical staff. With the wide dispersal of addresses in rural areas the expertise of experienced survey staff was of particular value.
- 4.4 Revised registers were published on 1 December 2021 and statistical reports were subsequently prepared and submitted to the Electoral Commission and National Records of Scotland.

The following table summarises the last three revised registers of local government and Scottish Parliamentary electors along with postal voters.

Revised registers	1 February 2020	1 December 2020	1 December 2021
Number of electors	445,690	448,331	448,607
Number of postal voters	91,070	88,494	119,213

5. Annual Signature Refresh

- 5.1 Absent voters are required to provide a refresh to their signature every 5 years. The annual signature refresh commenced with the issue of 10,966 letters on 14 January 2022. Reminders will be issued in early February and where an elector fails to respond within the period of 6 weeks from the issue of the initial notice we are obliged to cancel their absent vote. Cancellation notices will be issued to these electors along with a further application form which they can complete should they wish to reapply.

6. Preparation for local government elections 5 May 2022

- 6.1 During the preparation for the Scottish Parliamentary elections in 2021 a Household Notification Letter (HNL) was issued to every household in Scotland by local EROs. The letter detailed the current electorate aged over 16 at the property, whether each elector was a postal voter and provided advice on how to register for those who had not already done so.
- 6.2 The purpose of the letter was to encourage citizens to take early action where required to register and/or to apply to vote by post, with particular reference to the prevailing circumstances of the COVID pandemic. Following projections that the level of postal voting could double with a large surge of applications expected to be received close to the deadline for receipt, significant additional staffing resources had been put in place to cope with this surge. Ultimately the number of postal voters rose from the 88,494 quoted in the table at 4.4 to 123,467 postal voters at the polls on 6 May 2021.

- 6.3 The HNL exercise will be repeated this year, with letters due to be issued on 31 January 2021. Given the current high uptake of postal voting we do not expect a similar upsurge in postal voting to that seen in 2021 and would expect to manage any influx of applications with our core admin team.
- 6.4 The HNL content was agreed through the Scottish Assessors Association Electoral Registration Committee and the majority of registration officers across Scotland will again be issuing HNLs. The issue of the letters will be supplemented by TV advertising agreed and coordinated across all ERO areas in Scotland
- 6.5 The Electoral Commission (EC) is running a public engagement campaign commencing with Welcome to your vote week (24-30 January) aimed at schools and youth groups and encourages them to run political literacy sessions and to support young people with getting ready to vote. Other strands of the campaign include GOT5 registration drive from mid March to 18 April, a voter information leaflet to be delivered to all households at the end of March, a voter awareness day for foreign nationals on 10 March and working with various partner organisations to try to reach all sectors of the community including blind and partially sighted, homeless and prisoners.
- 6.6 The EC campaigns will utilise a range of media channels with resources being made available to EROs to assist with local public engagement campaigns. Our local strategy is being developed to complement the EC campaign and we have recently created a Twitter account.
- 6.7 A joint Electoral Management Board for Scotland/Electoral Commission seminar on Thursday 27 January 2022 - Preparedness and Building on experience - was attended by key staff involved in electoral registration.
- 6.8 Meetings have been scheduled with all 3 local council election teams in early February to help promote the close cooperation needed between ERO and RO teams to ensure the smooth running of any electoral event

7. UK Parliamentary Constituency boundary changes

- 7.1 Comments from the initial consultation are due to be published in early 2022. A schedule of hearings has been published which will take place during the secondary consultation period from 10 February to 23 March. These will allow the public to make comments on the representations already received as well as give oral evidence on the initial proposals.
- 7.2 Speaking slots can be booked, and where people cannot attend they can make representations in writing.

8. Conclusion

- 8.1 For the second year running the team has managed to complete the major exercise which is the annual canvass with the majority of staff continuing to be based at home.

8.2 With major electoral events now occurring in most years the operational tempo remains high. Building on the experience gained at the Scottish Parliamentary elections in 2021 we are confident that we can successfully support the 3 council election teams in delivering well run elections, whether from at home or in the office and look forward to doing so.

Author of Report: Linda H Smith, Principal Admin Officer



REPORT TO: Grampian Valuation Joint Board on 4 February 2022

SUBJECT: Governance

BY: The Assessor & ERO

1. Reason for Report

- 1.1 To update the Board on the review of HR policies and governance documents.

2. Recommendation

- 2.1 **It is recommended that the Board note the content of the report.**

3. Background

- 3.1 The Board's policies and governance documents are subject to regular review to ensure that they remain up-to-date in terms of legislative requirements, good practice and operational relevance.
- 3.2 The impact of the pandemic on the business as usual activities of the Assessor & ERO and the supporting services that the Board relies upon have been significant, with considerable resources diverted into pandemic response activities. Staff vacancies, the challenges of working from home and changes in working practices have also affected progress on the scheduled review of policies and governance documents.

4. Current position

- 4.1 The review of HR policies scheduled for presentation for approval at this Board meeting have not been completed and a revised timeline has yet to be provided by Moray HR colleagues.
- 4.2 The review of a small number of governance documents, including the Contingencies Plan and the Records Management Plan, have also been delayed, largely due to changes in working practices, changes in personnel and the ongoing project to explore shared IT services with Aberdeenshire Council.

5. Conclusion

- 5.1 It is regrettable that progress has been delayed but the review of the Board's policies and governance documents will continue during 2022 and revised documents and a revised timetable should be available for presentation and approval at the next meeting of the Board.

Author of Report: Mark Adam, Assessor & ERO



REPORT TO: Grampian Valuation Joint Board on 4 February 2022

SUBJECT: Public Holiday - Her Majesty The Queen's Platinum Jubilee

BY: The Assessor & ERO

1. Reason for Report

- 1.1 To advise the Board of the position in relation to the additional public holiday.

2. Recommendation

- 2.1 **It is recommended that the Board note the content of this report and agree to designate Friday 3 June 2022 as an additional public holiday for employees and close the Board's offices on this date.**

3. Background

- 3.1 The UK and Scottish Governments have announced that there will be an additional bank holiday on Friday 3 June 2022 to mark the Queen's Diamond Jubilee celebrations and that the traditional late May bank holiday will be moved to Thursday 2 June to allow for a four-day long weekend to celebrate Her Majesty's 70 years on the throne.

4. Current Position

- 4.1 The existing contractual rights of Board employees allow for 7 fixed public holidays per annum where the Board's offices are closed. Employees are also entitled to a further 5 public holidays that correspond with local holidays and other bank holidays, and the Board's offices remain open on these days. These are designated "floating days" and added to the employee's annual leave entitlement. Thursday 2 June falls into this latter category and the Board's office will therefore remain open on this day. Whilst there is no automatic entitlement to the additional public holiday, the Board has previously granted employees the public holidays that were announced to celebrate the Queen's Golden Jubilee on Monday 3 June 2002 and the Queen's Diamond Jubilee on Tuesday 5 June 2012.
- 4.2 There would be no critical operational considerations or financial penalties incurred in awarding employees with an additional public holiday and closing the offices on Friday 3 June 2022. This date is not a deadline in the electoral register statutory update timetable and there are no Valuation Appeal Committee hearings scheduled for this day.

- 4.3 All three of the constituent authorities have awarded their staff with an additional public holiday on Friday 3 June 2022.

5.0 Conclusion

- 5.1 Designating Friday 3 June 2022 as an additional public holiday for all employees and closing the Board's offices on this date would have a positive impact on morale and would fall immediately after a particularly demanding period of activity for the Scottish local government elections scheduled for 5 May 2022. Such a measure would reward employees who are being asked to deliver continuous improvements in services within a particularly challenging environment. Granting the additional public holiday and closing the Board's office would not give rise to any financial or critical operational considerations for the Assessor & ERO or the Board.

Author of Report: Mark J Adam, Assessor & ERO